

## **DOD Improved Its Accountability for Vehicles Provided to the Afghan National Security Forces, but Should Follow Up on End-Use Monitoring Findings**



**January 12, 2012**

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## OFFICE OF THE SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

January 12, 2012

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This report discusses the results of the Office of the Special Inspector General for Afghanistan Reconstruction's (SIGAR) audit of vehicles provided with U.S. funds to the Afghan National Security Forces (ANSF). This report includes one recommendation to the Commanding General, Combined Security Transition Command-Afghanistan (CSTC-A) to establish a system to track and follow up on findings identified in end-use monitoring vehicle inspections as well as require status updates by the parties involved to ensure resolution.

A summary of this report is on page ii. When preparing the final report, SIGAR obtained comments from CSTC-A, which concurred with the recommendation. These comments are reproduced in appendix II. SIGAR conducted this performance audit under the authority of Public Law No. 110-181, as amended; the Inspector General Act of 1978; and the Inspector General Reform Act of 2008.

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Acting Special Inspector General  
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# SIGAR

Special Inspector General for Afghanistan Reconstruction

SIGAR Audit-12-4

January 2012

## DOD Improved Its Accountability for Vehicles Provided to the Afghan National Security Forces, but Should Follow Up on End-Use Monitoring Findings

### What SIGAR Reviewed

A key objective of coalition efforts in Afghanistan is to build the country's capacity to provide for its own security by training and equipping the Afghan National Security Forces (ANSF). Through December 2010, the Combined Security Transition Command-Afghanistan (CSTC-A) had provided more than 52,000 vehicles, including light tactical vehicles and High Mobility Multi-purpose Wheeled Vehicles, worth approximately \$4.0 billion for the ANSF; and has plans to provide thousands more purchased primarily with the Afghanistan Security Forces Fund. The United States has provided most of these vehicles using an adaptation of the Foreign Military Sales program, a government-to-government program for selling U.S. defense equipment, services, and training to foreign entities. TACOM Life Cycle Management Command (TACOM LCMC) procures most vehicles for the ANSF. Vehicles are transported to Afghanistan by contractors for the U.S. Military Surface Deployment and Distribution Command (SDDC). SIGAR's objectives were to (1) determine whether CSTC-A could account for the vehicles it provided to the ANSF and (2) assess CSTC-A's oversight for the vehicles provided. To accomplish these objectives, SIGAR reviewed vehicle purchase and delivery documentation, documented a random sample of vehicles, physically inspected vehicles, and interviewed CSTC-A and ANSF officials. SIGAR conducted work at CSTC-A headquarters in Kabul, Afghanistan; TACOM LCMC in Harrison Township, Michigan; and in Washington, D.C.; from December 2010 to December 2011 in accordance with generally accepted government auditing standards. SIGAR suspended work from January 2011 to April 2011 to allow TACOM LCMC to collect vehicle identification data and CSTC-A to conduct a vehicle inventory.

### What SIGAR Found

While TACOM LCMC and CSTC-A were able to account for nearly all vehicles provided to the ANSF, CSTC-A did not regularly file claims for damages or missing equipment. TACOM LCMC provided records for about 17,800 Afghan National Army (ANA) and 8,900 Afghan National Police (ANP) vehicles shipped between October 2007 and December 2010. Of these, CSTC-A provided evidence of the disposition of about 99 percent of the ANA vehicles and 100 percent of the ANP vehicles. To prepare for SIGAR's audit, CSTC-A conducted a nationwide inventory of U.S.-provided vehicles and found that it was providing fuel to the ANA for destroyed vehicles. As a result, CSTC-A had saved about \$370,000, as of November 2011, by reducing ANA fuel deliveries by 200,000 liters. Overall, SIGAR estimates that for fiscal year 2012, CSTC-A will save almost \$5 million by reducing fuel deliveries to the ANA. Also, CSTC-A had not previously submitted claims for vehicles damaged or equipment and parts lost or stolen during transit and, therefore, CSTC-A was not reimbursed by the transportation contractors. Rather, CSTC-A paid separately for repairs and the replacement of missing equipment and parts. Once SIGAR identified this issue in May 2011, CSTC-A took steps to submit claims by filing transportation discrepancy reports. Doing so will help ensure the United States is not expending funds unnecessarily for repairs and the replacement of missing equipment and parts. As of November 2011, SDDC had approved 10 claims valued at over \$339,000. CSTC-A has 39 additional claims in process totaling \$250,000.

CSTC-A generally met oversight requirements for end-use monitoring (EUM) of U.S.-provided vehicles. During SIGAR's May 2011 fieldwork, CSTC-A conducted a vehicle-specific EUM inspection and reviewed property books, procedures, vehicle location, and operational status. Following SIGAR's fieldwork, CSTC-A instituted additional EUM requirements for vehicles, including reviews of ANA and ANP property books and maintenance records, and accounting for destroyed vehicles. While CSTC-A EUM has identified issues regarding ANSF vehicles, it did not have a system in place to ensure that EUM findings were addressed. For example, at two ANA locations, the EUM team noted vehicle repairs were taking over a year, but CSTC-A did not have any record if this matter was resolved.

### What SIGAR Recommends

Because CSTC-A took steps during the course of SIGAR's audit to conduct an inventory of ANSF vehicles and file transportation discrepancy reports, SIGAR is not making any recommendations addressing these matters. However, to enhance oversight of vehicles provided by the United States, SIGAR recommends that the Commanding General, CSTC-A, establish a system to track and follow up on vehicle issues identified in EUM inspections, including status updates by the parties involved to ensure resolution of the findings. CSTC-A provided comments on a draft of this report and concurred with the recommendation, noting that it had already taken steps to address it.

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## ACRONYMS

ANA	Afghan National Army
ANP	Afghan National Police
ANSF	Afghan National Security Forces
CSTC-A	Combined Security Transition Command-Afghanistan
DCMA	Defense Contract Management Agency
DOD	Department of Defense
DSCA	Defense Security Cooperation Agency
ECOD	estimated cost of damage
EUM	end-use monitoring
FMS	Foreign Military Sales
GAO	Government Accountability Office
MOD	Ministry of Defense
MOI	Ministry of Interior
SDDC	Surface Deployment and Distribution Command
SIGAR	Special Inspector General for Afghanistan Reconstruction
TACOM LCMC	TACOM Life Cycle Management Command
TDR	Transportation Discrepancy Report
UII	unique item identifier



## **DOD Improved Its Accountability for Vehicles Provided to the Afghan National Security Forces, but Should Follow Up on End-Use Monitoring Findings**

A key objective of coalition efforts in Afghanistan is to build the country's capacity to provide for its own security by training and equipping the Afghan National Security Forces (ANSF). Between fiscal years 2005 and 2011, the U.S. Congress appropriated about \$39.5 billion for the Afghanistan Security Forces Fund for training and equipping the ANSF, which includes the Afghan National Army (ANA) and Afghan National Police (ANP). As part of this effort, through December 2010, the United States had provided more than 52,000 vehicles to the ANA and ANP worth approximately \$4.0 billion and has plans to provide thousands more purchased primarily with the Afghanistan Security Forces Fund.

The United States has provided most of these vehicles using an adaptation of the Foreign Military Sales (FMS) program,<sup>1</sup> a government-to-government program for selling U.S. defense equipment, services, and training to foreign entities. The FMS program is managed by the Defense Security Cooperation Agency (DSCA), which tasks military departments and Department of Defense (DOD) agencies to implement FMS cases. The U.S. Army Security Assistance Command implements FMS cases for almost all vehicles, and the U.S. Army TACOM Life Cycle Management Command (TACOM LCMC) procures most vehicles for the ANSF. Vehicles are transported to Afghanistan by contractors managed by the U.S. Military Surface Deployment and Distribution Command (SDDC).<sup>2</sup> The Combined Security Transition Command-Afghanistan (CSTC-A)<sup>3</sup> in Kabul, Afghanistan, is the U.S. entity responsible for planning, programming, and implementing U.S. training and equipping efforts for the ANSF, including accounting for the receipt and issuance of all U.S.-provided vehicles to the ANSF once the vehicles arrive in Afghanistan. CSTC-A also utilizes contractors to assist with the delivery and the maintenance of vehicles.

Following audit reports by the U.S. Government Accountability Office (GAO) and the DOD Office of the Inspector General that identified serious deficiencies in the accountability of equipment provided to Iraq,<sup>4</sup> Section 1228 of the 2008 National Defense Authorization Act required the President to implement, within 180 days, a program of registration and monitoring for defense articles provided to Iraq.<sup>5</sup> In January 2009, DOD issued a memorandum applying these requirements to Afghanistan<sup>6</sup> in

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<sup>1</sup>Throughout this report, we refer to this adaptation of FMS as "pseudo-FMS."

<sup>2</sup>SDDC is the Army Service Component Command of the U.S. Transportation Command and is a major subordinate command to Army Materiel Command. The command also partners with the commercial transportation industry as the coordinating link between DOD surface transportation requirements and the capability industry provides.

<sup>3</sup>CSTC-A is a joint command with the NATO Training Mission-Afghanistan. Because CSTC-A distributes and manages all U.S. funding to support the ANSF, this report refers to CSTC-A.

<sup>4</sup>GAO-07-771, *Stabilizing Iraq: DOD Cannot Ensure that U.S.-Funded Equipment Has Reached Iraqi Security Forces*, July 31, 2007; and SPO-2008-1, *Assessment of the Accountability of Arms and Ammunition Provided to the Security Forces of Iraq*, July 3, 2008. While SPO-2008-1 was issued in July 2008, DOD Office of Inspector General briefed DOD and congressional committees on its findings in November and December 2007.

<sup>5</sup>National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, § 1228, 122 Stat. 377-378 (January 28, 2008).

response to a GAO report citing lapses in accountability of weapons provided to the ANSF.<sup>7</sup> The memorandum required that DOD keep detailed records of the origin, shipping, and distribution of all items transferred to the ANSF and required a program of monitoring most vehicles provided to the ANA and ANP.

We initiated this audit to determine how DOD implemented vehicle tracking requirements in Afghanistan. Specifically, our objectives were to (1) determine whether the CSTC-A could account for the vehicles it provided to the ANSF and (2) assess CSTC-A's oversight for the vehicles provided. In January 2011, we agreed to delay our fieldwork in Afghanistan because CSTC-A reported that it could not readily provide the documentation required to address our questions and was in the process of conducting a nationwide vehicle inventory in conjunction with the ANA and ANP.

To accomplish our objectives, we reviewed vehicle purchase and delivery documentation and interviewed TACOM LCMC, CSTC-A, SDDC, and ANSF officials. We limited our scope to vehicles ordered and shipped by TACOM LCMC from October 2007 through December 2010, nearly 31,000 of the more than 52,000 vehicles purchased by CSTC-A. Based on vehicle identification data provided by TACOM LCMC, we randomly selected 289 vehicles for the ANA and 289 vehicles for the ANP in order to reach general conclusions about CSTC-A's ability to account for vehicles purchased by the United States.<sup>8</sup> The sample was selected from the almost 27,000 vehicles (out of nearly 31,000) for which TACOM LCMC could provide a unique item identifier (UII).<sup>9</sup> In Afghanistan, we examined CSTC-A records and met with officials at CSTC-A headquarters, examined documentation indicating the transfer and location of each vehicle in our sample, and conducted physical checks of selected vehicles at ANA and ANP depots near Kabul and at an ANA base near Mazar-e-Sharif. We also discussed vehicle accountability with officials from the Afghan Ministry of Defense (MOD) and Ministry of Interior (MOI)<sup>10</sup> and with contractors involved in building the ANSF's capacity to account for and maintain its vehicles. We conducted work in Kabul and Mazar-e-Sharif, Afghanistan; TACOM LCMC in Harrison Township, Michigan; and in Washington, D.C.; from December 2010 to December 2011 in accordance with generally accepted government auditing standards. We suspended work from January 2011 to April 2011 to allow TACOM LCMC to collect vehicle identification data and for CSTC-A to conduct a vehicle inventory. See appendix I for a more detailed discussion of our scope and methodology.

## BACKGROUND

According to TACOM LCMC data, it procured and shipped nearly 31,000 vehicles to the ANSF between October 2007 and December 2010. Most vehicles purchased were light tactical vehicles, mainly Ford Ranger pickup trucks. Other vehicles included High Mobility Multi-purpose Wheeled Vehicles; medium tactical vehicles, such as water and tanker trucks; heavy tactical vehicles, such as fire trucks; and construction and material handling vehicles, such as forklifts and cranes. Table 1 shows the number of vehicles procured and shipped to the ANA and ANP by TACOM LCMC during the period.

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<sup>6</sup>Assistant Secretary of Defense for Global Strategic Affairs Memorandum, "Registration and Monitoring of Defense Articles in Afghanistan," January 29, 2009.

<sup>7</sup>GAO-09-267, *Lack of Systemic Tracking Raises Significant Accountability Concerns about Weapons Provided to Afghan National Security Forces*, January 30, 2009.

<sup>8</sup>Each sample has a 95 percent confidence with a margin of error of plus or minus 5 percent. This interval would contain the actual population value for 95 percent of the samples we could have drawn.

<sup>9</sup>For purposes of this report, we use UII to include vehicle identification numbers or other numbers used to identify an individual vehicle.

<sup>10</sup>The MOD has authority over the ANA; the MOI has authority over the ANP.



**Table 1: TACOM LCMC-Procured Vehicles Shipped to Afghanistan from October 2007 to December 2010**

Vehicle Type	Quantity Shipped for ANA	Quantity Shipped for ANP	Total Shipped
Light tactical vehicles	10,010	7,851	17,861
High Mobility Multi-purpose Wheeled Vehicles	4,990	775	5,765
Medium tactical vehicles	4,855	456	5,311
Construction and material handling vehicles	1,002	221	1,223
Heavy tactical vehicles	321	280	601
<b>Total</b>	<b>21,178</b>	<b>9,583</b>	<b>30,761</b>

Source: SIGAR analysis of TACOM LCMC data.

The U.S. government provided the majority of the vehicles for the ANSF through an adaptation of the FMS program, referred to as “pseudo-FMS,” which is overseen by DSCA. CSTC-A prepares the FMS documentation, submits it on behalf of MOD and MOI, and uses the Afghanistan Security Forces Fund to purchase the equipment. CSTC-A also acts as the receiving authority; that is, equipment is shipped to CSTC-A in Afghanistan before ownership is transferred to the ANA or ANP. Once a vehicle is transferred to the ANSF, CSTC-A conducts routine end-use monitoring (EUM) to help ensure U.S.-provided equipment is used in accordance with the Foreign Assistance Act and Arms Export Control Act.<sup>11</sup> For vehicles, routine EUM means that CSTC-A is required to report incidents of misuse that it observes while carrying out other security assistance duties, but vehicles are not regularly inspected.

The procurement process begins with an initial requirements determination by the ANA and ANP with the assistance of CSTC-A, which results in a list of personnel and equipment requirements known as a *tashkil*. Once the *tashkil* is approved by MOD or MOI, respectively, CSTC-A and TACOM LCMC prepare a draft Memorandum of Request, which outlines new purchase requirements, including the item description, number to be purchased, estimated cost, justification, and destination. The memorandum is submitted to the U.S. Army Security Assistance Command, the entity responsible for implementing FMS cases for the U.S. Army, and to DSCA for approval. Once the memorandum is approved, TACOM LCMC writes the Letter of Offer and Acceptance, which itemizes the defense articles and, when implemented, becomes the official offer by the U.S. government. Funding is then provided to TACOM LCMC to make contractual obligations to procure the vehicles. Other than light tactical vehicles and some construction vehicles, the vehicles are produced in the United States. When the vehicles are ready for shipment, the Defense Contract Management Agency (DCMA), the DOD entity responsible for contract administration, accepts the vehicles on behalf of the U.S. government.

After DCMA accepts the vehicles, they are transported by a SDDC contractor from the factory to Afghanistan.<sup>12</sup> Most vehicles transit through Karachi, Pakistan, where they are prioritized and loaded on

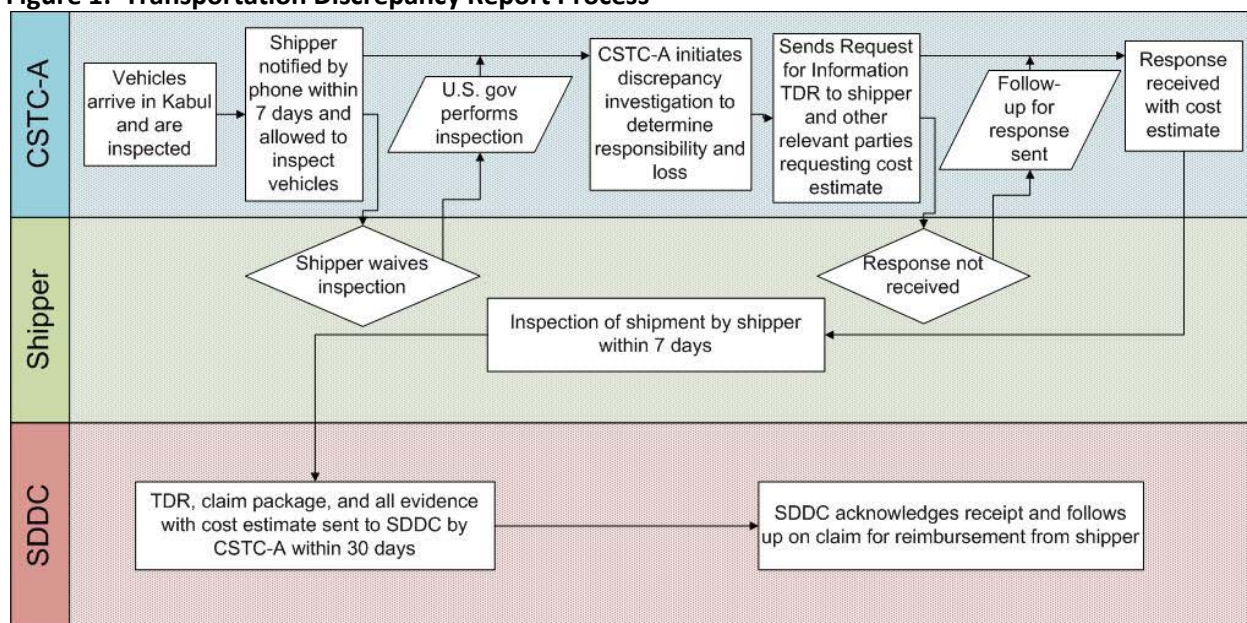
<sup>11</sup>Foreign Assistance Act of 1961: Pub. L. No. 87-195, 75 Stat. 424 (September 4, 1961), 22 U.S.C. § 2151 et seq. The Arms Export Control Act (Pub. L. No. 90-629, as amended) mandates a program that gives the President authority to control the import and export of defense articles and services.

<sup>12</sup>The carriers contracted to ship U.S. goods to Afghanistan are American President Lines, Maersk Line Limited, Hapag Lloyd, American Cargo Transport, American Roll On Roll Off, Liberty Global Logistics, Central Gulf Lines, and Farrell Lines.

trucks by the SDDC contractor. According to CSTC-A, vehicles take approximately 75 to 100 days from the time they come off the production line to the time they arrive in Afghanistan. Once they arrive in Afghanistan, CSTC-A receives, processes, and prepares the vehicles for transfer to the ANA and ANP.

During transit from the manufacturer to Afghanistan, vehicles can sustain damage and losses due to poor handling, pilferage, theft, damage, vandalism, and improper packaging. DOD Transportation Discrepancy Reports (TDRs) are used to document any shipping discrepancies, and to claim reimbursement from the commercial carriers for the discrepancies. In the case of vehicles provided to the ANSF, CSTC-A is responsible for completing the TDRs and submitting them to SDDC, which serves as the DOD TDR program manager for assisting CSTC-A and other components in resolving transportation discrepancies. See figure 1.

**Figure 1: Transportation Discrepancy Report Process**



Source: SIGAR analysis of SDDC Ocean Cargo Clearing Authority South West Asia – Quality Assurance Customer Advisory, April 11, 2011.

Following several audit reports by GAO and the DOD Office of Inspector General identifying deficiencies in the registration and EUM for defense articles provided to Iraq, DOD, as required by Congress, established requirements intended to improve accountability for defense articles provided by the United States to Iraq and Afghanistan.<sup>13</sup> In January 2008, Section 1228 of the 2008 National Defense Authorization Act required the President to implement a program of registration and EUM for defense articles provided to Iraq. In response to the January 2009 GAO report citing significant lapses in accountability of weapons provided to the ANSF,<sup>14</sup> the Assistant Secretary of Defense for Global Security Affairs signed a memorandum requiring DSCA to develop a registration and monitoring program for Afghanistan similar to the Section 1228 requirements for Iraq. In March 2009, CSTC-A established a program office to comply with the memorandum and, in October 2009, DOD issued an instruction that

<sup>13</sup>See DODIG D-2009-099, Afghanistan Security Forces Fund Phase III – Accountability for Equipment Purchased for the Afghanistan National Army, August 12, 2009; and DODIG D-2009-100, Accountability for Equipment Purchased for the Afghanistan National Police, September 22, 2009.

<sup>14</sup>See GAO-09-267.

formalized registration and EUM requirements in Afghanistan, including defining certain vehicles as lethal defense items that require additional oversight.<sup>15</sup> Also in October 2009, Section 1225 of the fiscal year 2010 National Defense Authorization Act mandated the establishment of a registration and EUM program in Afghanistan and codified DOD's Afghanistan policy into law.<sup>16</sup>

### **CSTC-A ACCOUNTED FOR VEHICLES PROVIDED TO THE ANSF, BUT DID NOT REGULARLY FILE REPORTS FOR DAMAGE AND LOSS**

TACOM LCMC provided UIIs for over 86 percent of vehicles ordered and shipped to Afghanistan from October 2007 to December 2010, and CSTC-A was able to account for the disposition or location of nearly all of these vehicles. CSTC-A also used the results of its inventory of ANA vehicles to reduce fuel distribution for destroyed vehicles. However, CSTC-A did not regularly file claims for vehicles damaged or equipment and parts lost or stolen during transit. As a result, CSTC-A did not receive reimbursement for damage and loss from the SDDC transportation contractors. Instead, it paid separately for vehicle repairs and the replacement of missing equipment and parts. Since we identified this issue in May 2011, CSTC-A has improved its process for filing the necessary reports for reimbursement.

### **Recent Inventories Accounted for Nearly All Vehicles and Provided Opportunities for Fuel Savings**

According to TACOM LCMC data, CSTC-A ordered about 21,200 vehicles for the ANA and about 9,600 vehicles for the ANP between October 2007 and December 2010. TACOM LCMC's records had UIIs for about 84 percent (17,800) of the ANA vehicles and 93 percent (8,900) of the ANP vehicles.<sup>17</sup> Based on projections from our random sample, CSTC-A had documentation on the location or disposition for about 99 percent (17,600) of the 17,800 ANA vehicles and 100 percent of the 8,900 ANP vehicles. For those vehicles transferred to the ANSF, CSTC-A documented the transfer for 95 percent (15,100) of ANA vehicles and 100 percent of ANP (8,800) vehicles. In addition, CSTC-A used the results of its inventory of ANA vehicles to review fuel distribution to the ANA and began to reduce fuel deliveries as the result of vehicles that had been destroyed. As of November 20, 2011, CSTC-A had saved approximately \$370,000 by reducing fuel deliveries by 200,000 liters. Overall, for the ANA during fiscal year 2012, we estimate CSTC-A will save nearly \$5 million by reducing fuel deliveries by approximately 2.68 million liters.

CSTC-A tracks vehicles provided to the ANSF by recording the UIIs for each vehicle and by requiring documentation recording the transfer of accountability to the ANA or ANP. DOD Instruction 5000.64 requires DOD to maintain accountability of all property purchased with an acquisition cost of more than \$5,000. After arriving in Afghanistan, the vehicles are in the possession of CSTC-A and, therefore, CSTC-A is required to maintain accountability until the vehicles are transferred to the ANSF. The instruction further requires that all property records be kept current and that CSTC-A provide a complete record of all transactions, that reflect current status and location until the property is formally

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<sup>15</sup>DOD Instruction 4140.66 was signed on October 15, 2009, and updated September 7, 2010. The instruction defines vehicles fitted or modified to accommodate Category I and Category II items on the U.S. Munitions List as lethal items. Category I includes firearms, close assault weapons, and combat shotguns. Category II includes .50 caliber mortars and cannons.

<sup>16</sup>Pub. L. No. 111-84, 123 Stat. 2523-2525 (2009).

<sup>17</sup>TACOM LCMC was not required to record UIIs for vehicles and did not formally begin recording UIIs for vehicles until August 2009. However, we were able to identify UIIs for these vehicles using a combination of receiving documentation and existing UII lists. We used this data to randomly select 289 ANA and 289 ANP vehicles to test CSTC-A's accountability for vehicles provided to the ANSF.

transferred. Furthermore, FMS policy requires a U.S. representative delivering equipment to a foreign nation to keep documentation showing when, where, and to whom the delivery was made and report this information to the military organization responsible for procurement. Once TACOM LCMC procures and DCMA accepts the vehicles, TACOM LCMC forwards the UII information to CSTC-A for entry into an electronic database. When the vehicles arrive, CSTC-A reconciles the UIIs to shipment records and inventories the equipment, preparing for transfer to the ANSF.<sup>18</sup>

In January 2011, CSTC-A requested 4 months to work with the ANSF to conduct an inventory of all U.S.-provided ANA and ANP vehicles. Senior CSTC-A leadership informed us that this inventory was a command priority. According to CSTC-A officials, this was the first time that the ANSF had tracked vehicles by UIIs and reconciled ANA and ANP property books to the vehicle inventory by UII. Although MOI had an inventory planned before we announced this audit in November 2010, a senior CSTC-A official credited our audit with enabling CSTC-A to put more emphasis on vehicle accountability.

As a result of CSTC-A's nationwide inventory and document reconciliation efforts, CSTC-A accounted for the location and disposition of nearly all of the vehicles we identified from TACOM LCMC's data. On the basis of our data analysis and tests of inventory records, CSTC-A accounted for over 99 percent<sup>19</sup> (17,600) of the 17,800 ANA vehicles procured and 100 percent of 8,900 ANP vehicles procured and shipped to the ANSF from October 2007 to December 2010. Our results are projections based on the results of a random sample of ANA and ANP vehicles. We also conducted limited testing of CSTC-A's system for tracking the current location of vehicles. We selected 34 vehicles from several ANA and ANP sites and found that CSTC-A's records were accurate regarding their locations.<sup>20</sup> Table 2 shows the projected disposition of the 26,701 vehicles for which TACOM LCMC could provide UIIs.<sup>21</sup>

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<sup>18</sup>Most ANA vehicles are delivered to Depot 2, a U.S.-operated receiving point for vehicles near Kabul, run by ANA personnel with the assistance of U.S. military and contractor personnel. The primary receiving and storage area for ANP vehicles is the Coprin lot, located in Kabul and operated by a contractor to maintain property records for vehicles received at the lot, process them for delivery, and help transfer them to the ANP.

<sup>19</sup>In the ANA sample, CSTC-A could not account for two High Mobility Multi-purpose Wheeled Vehicles of the 289 sample vehicles. CSTC-A provided documentation that (1) one of the vehicles was shipped to Afghanistan, but CSTC-A had no evidence of its receipt, and (2) the second vehicle was received at Depot 2, but CSTC-A had no documentation that the vehicle was issued.

<sup>20</sup>While vehicles issued to the ANP are to specific geographic locations, vehicles issued to the ANA are by unit and therefore may not be consistently located in a single area, but rather a region. Therefore, if CSTC-A records matched the unit of issuance, SIGAR noted CSTC-A as having knowledge of the vehicle's location.

<sup>21</sup>These projections are based on the results of our randomly selected sample of 289 vehicles each for the ANA and ANP from approximately 17,800 vehicles for the ANA and 8,900 vehicles for the ANP for which TACOM could provide UIIs. We could not conduct similar testing for about 4,100 U.S.-procured vehicles for which UII number records were not available. The ANA projections have a margin of error of plus or minus 890 vehicles and the ANP projections have a margin of error of plus or minus 450 vehicles at the 95 percent confidence level.

**Table 2: Projected Disposition of Vehicles With UIIs Procured and Shipped to the ANSF from October 2007 to December 2010**

Service Ordered	Issued	Awaiting Issuance	In Transit to Afghanistan	Destroyed in Route	Unaccounted	Total
ANA	15,792	1,598	184	61	123	17,758
ANP	8,819	93	31	0	0	8,943
<b>Total</b>	<b>24,611</b>	<b>1,691</b>	<b>215</b>	<b>61</b>	<b>123</b>	<b>26,701</b>

Source: SIGAR analysis of a sample of ANA and ANP vehicles.

CSTC-A provided documentation for nearly all the vehicles it had transferred to the ANA or ANP. According to DSCA's *Security Assistance Management Manual*, the United States retains custody of defense articles until delivery to the recipient country, and DOD policy requires that the consignee acknowledge receipt and acceptance in writing. For Afghanistan, a Form 9 is used to officially document receipt and acceptance by the ANSF. CSTC-A reported that its inventory accounted for 97 percent of MOD Form 9s for vehicles issued to the ANA and 100 percent accountability for MOI Form 9s for the ANP. CSTC-A used the 4-month vehicle inventory period to reconcile its own data and to create databases to record the formal transfer information from MOD and MOI Form 9s, which created a way to quickly and easily identify a transfer by UII.

Following our fieldwork in May 2011, CSTC-A used the results of the ANA inventory to review fuel distribution to the ANA. In October 2011, CSTC-A began to reduce fuel distribution to accommodate for vehicles it found had been destroyed. CSTC-A estimated that 1,400 destroyed vehicles were never removed from ANA property books, resulting in CSTC-A providing fuel to the ANA for vehicles that were not being used. As of November 20, 2011, CSTC-A had reduced deliveries by 200,000 liters and saved approximately \$370,000. Further reductions are expected by CSTC-A after it completes the fuel distribution reduction for the ANA and conducts a similar review of ANP vehicles. For the ANA, we estimate that in fiscal year 2012, CSTC-A will save almost \$5 million for approximately 2.68 million liters of fuel.

### **CSTC-A Did Not Regularly File for Reimbursement of Vehicle Damage and Losses Occurring During Transit but Has Taken Steps to Do So**

Before June 2011, CSTC-A did not file complete claim reports for reimbursement of vehicle damage and losses occurring during transit and, therefore, was not reimbursed by the responsible carrier. Instead, CSTC-A paid a contractor to make repairs and replace missing parts. However, once we identified this issue in May 2011, CSTC-A began working with SDDC to file timely and accurate reports to seek appropriate reimbursement from the responsible carrier and has submitted TDRs valued at more than \$530,000 to SDDC for processing. In November 2011, CSTC-A issued a comprehensive TDR standard operating procedure and established formal mechanisms to record key information to claim reimbursement.

According to the SDDC's TDR process, once damage is identified, CSTC-A is required to annotate the damage on the delivery receipt and notify the carrier within 7 calendar days to request inspection by the carrier and relevant information. An investigation is then required to determine responsibility for damage and the actual loss to the government. Information on the vehicle, to include the transportation control number, the estimated cost of damage (ECOD), and any evidence of damage such



as photographs are required to be submitted to SDDC to allow for claims processing and payment requests to the carrier.

While CSTC-A had submitted some TDRs, it was unable to recover funds due to incomplete submissions. SDDC provided us with 182 TDRs submitted from February 2009 through July 2010, which represented at least 357 vehicles.<sup>22</sup> We found evidence that CSTC-A was reimbursed \$325 for one of these TDRs. We found that the most common reasons that TDRs were rejected were because they lacked a transportation control number, ECOD, or shipping documentation.

In February 2009, a CSTC-A officer indicated to SDDC that TDRs were difficult to complete because nobody was in charge of the TDR process at CSTC-A and CSTC-A did not have a standard operating procedure that would have helped ensure that TDRs were submitted, as appropriate. Furthermore, CSTC-A officials stated they did not have the personnel available to determine ECODs and process the paperwork necessary for submitting a complete TDR. GAO recently reported similar concerns on TDRs for pilferage and damage to U.S. military supplies and equipment transiting to Afghanistan and was told by officials from several military units that the TDR process is time-consuming and complex.<sup>23</sup> As a result of TDRs being continually rejected, CSTC-A stopped submitting TDRs to SDDC in January 2011. However, vehicles continued to arrive with damage and missing parts. Between December 2010 and June 2011, CSTC-A noted 1,267 instances of damaged equipment arriving at Depot 2 for the ANA. Examples of the damage reported for ANA vehicles included broken mirrors, missing vehicle parts, empty toolboxes, and missing fuel. CSTC-A did not have similar historical information for the ANP.

**Photo 1: Radio Missing from ANP Bus**



Source: CSTC-A.

<sup>22</sup>TDRs may contain claims for more than one vehicle, and TDRs submitted by CSTC-A did not always indicate the number of vehicles damaged and contained in the claim.

<sup>23</sup>GAO-12-138, *DOD Has Made Progress, but Supply and Distribution Challenges Remain in Afghanistan*, October 2011.

Because CSTC-A did not use the TDR process, it relied on two local maintenance contractors to repair the vehicles or replace missing parts.<sup>24</sup> We attempted to obtain data regarding the total value of the TDRs submitted since 2008, but because CSTC-A did not record ECODs, reliable estimates of the value of damages were unavailable.

Once we pointed out CSTC-A was not submitting TDRs, CSTC-A took steps to address the reporting of vehicle damage and losses. In May 2011, we attended a meeting between CSTC-A and SDDC personnel in Kabul. We also shared our findings with senior CSTC-A leadership, who concurred with the need for CSTC-A to complete TDRs. Since then, SDDC assigned a liaison officer to CSTC-A and arranged for bi-weekly meetings with SDDC. In November 2011, CSTC-A issued a standard operating procedure and formalized the TDR process. The standard operating procedure provides guidance on staff responsibilities and specific timeframe requirements. Furthermore, CSTC-A established vehicle inspections and an ECOD process with its maintenance contractors to provide valid estimates of damages for TDRs.

As a result of these changes, CSTC-A improved the submission of complete, accurate, and timely TDRs, increasing its chances for reimbursement. Between June and November 2011, CSTC-A completed 10 TDRs valued at over \$339,000, and SDDC submitted them to the carrier for payment. CSTC-A submitted another 15 TDRs valued at over \$191,000 that are awaiting SDDC approval. CSTC-A has 24 TDRs in process, valued at almost \$59,000.

## **CSTC-A'S EUM OF ANSF VEHICLES MET REQUIREMENTS, BUT ADDITIONAL FOLLOW UP IS NEEDED**

While CSTC-A met routine EUM requirements for U.S.-provided vehicles, CSTC-A does not have a system in place to ensure that it addresses findings identified by its monitoring teams. During our May 2011 fieldwork, CSTC-A conducted a vehicle-specific EUM that included reviewing property books, procedures, vehicle storage, vehicle location, and operational status. Following our fieldwork, CSTC-A instituted additional EUM requirements for vehicles.

### **CSTC-A Is Required to Conduct Routine EUM of Vehicles**

The CSTC-A Security Assistance Office is responsible for conducting routine EUM of vehicles provided to the ANSF. According to the *Security Assistance Management Manual*, vehicles fall under routine EUM, which is conducted in conjunction with other security assistance duties with no specified timelines. Section 1228 of the 2008 National Defense Authorization Act increased the oversight for some FMS items by calling for a EUM program for lethal defense articles and services. In its response to this requirement, DOD included vehicles designed or modified to accommodate weapons. Many of the vehicles provided to the ANSF are considered lethal defense items, including light tactical vehicles and High Mobility Multi-purpose Wheeled Vehicles. CSTC-A's EUM standard operating procedure provides guidance for routine EUM and, for lethal defense articles, CSTC-A is required to conduct a visit to at least one site or facility per quarter. During these visits, CSTC-A is required to (1) verify that the end-use of lethal defense articles is in compliance with the purposes for which they were furnished as established by the FMS case; (2) inspect and cross-reference property books, hand receipts, and appropriate documentation of losses, transfers, destruction, or damage; (3) conduct installation physical security

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<sup>24</sup>In fiscal year 2011, CSTC-A had two maintenance contracts—one valued at \$36 million for ANA vehicles and one valued at \$62 million to operate 26 ANP maintenance sites throughout Afghanistan. Both contractors also repaired vehicles that arrived with damage or missing parts.

inspections and spot check inventories of lethal defense articles; (4) reconcile all data with ANSF and coalition personnel; (5) take photographs of the visit; and (6) make appropriate notation of any discrepancies.

### **CSTC-A Met Routine EUM Requirements but Follow Up on Findings Is Needed**

We reviewed CSTC-A EUM reports from January 2010 through March 2011 and found that CSTC-A met routine EUM requirements within its standard operating procedures. While CSTC-A's requirement is one site visit per quarter, CSTC-A completed 15 EUM reports between January 2010 and March 2011.<sup>25</sup> During this timeframe, CSTC-A visited 44 locations and inspected vehicles at 28 of these locations.

During our fieldwork in May 2011, CSTC-A conducted a vehicle-specific EUM with checks beyond routine EUM requirements. Following our fieldwork, CSTC-A instituted a vehicle specific checklist, which requires CSTC-A EUM teams to validate the ANSF's accountability and use of vehicles. As a result, CSTC-A EUM teams now review property books and maintenance records; reconcile property book entries; and inspect vehicles on hand and spot check their accuracy in the property books, including, accounting for destroyed vehicles.

While CSTC-A's vehicle monitoring has found some issues, it did not have a system to track these findings to ensure that they were addressed. During the period January 2010 through March 2011, CSTC-A EUM teams identified the following issues with vehicles:

- A March 2010 EUM trip to the Kandahar ANP headquarters found a lack of records for issued vehicles.
- In an August 2010 trip to an ANA facility in Paktiya, ANA personnel reported to CSTC-A that vehicles were frequently being used without permission and senior ANA leadership issued vehicles for unofficial business. The use of vehicles for other than official business is a direct violation of the conditions under which they were provided. The EUM team recommended that the mentors assist the ANA personnel in establishing an internal vehicle tracking system to ensure authorized use and accountability.
- During the same August 2010 trip, ANA personnel at two different facilities reported to CSTC-A that vehicle repairs were taking over a year and that the contractor had taken little or no action to rectify the delays. The EUM team recommended that the appropriate CSTC-A offices investigate these delays.
- In a December 2010 trip to an ANP substation in Kandahar, the EUM team found a number of badly damaged or destroyed vehicles. U.S. mentors assigned to the ANP substation noted a general lack of tracking and accountability. Furthermore, destroyed vehicles were not removed from the property books, which resulted in the substation receiving surplus fuel allocations. The EUM team recommended that the vehicles be removed from the property books.

Although appropriate offices and CSTC-A leadership were notified of issues such as these, CSTC-A had no process in place to follow up with these offices to ensure they were corrected. According to CSTC-A, because these vehicle inspections were conducted under routine EUM there was no requirement for

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<sup>25</sup>In February 2011, DSCA conducted its first compliance assessment of CSTC-A and gave it a rating of "Satisfactory," the highest rating possible. DSCA noted that CSTC-A had implemented a monitoring program for all lethal defense articles provided to the ANSF in accordance with the guidelines set forth in DOD Instruction 4140.66 and kept detailed records of the origin, shipping, and distribution of defense articles.



any additional monitoring. However, given some of the issues identified by EUM teams, CSTC-A should monitor and assess whether they are being addressed.

## **CONCLUSION**

As the U.S. military transfers responsibility to the ANSF to provide for Afghanistan's security, providing vehicles to the ANSF is a critical component of CSTC-A's equipping mission and the overall transition strategy. While CSTC-A was able to account for nearly all vehicles shipped between October 2007 and December 2010, it did not ensure that it properly filed for damages and losses that occurred during shipping to Afghanistan. Doing so would help ensure that the United States is not expending funds unnecessarily for repairs and for the replacement of missing equipment and parts. Once we identified this issue, CSTC-A made significant progress in filing claims to receive reimbursement for damage and pilfered items. In addition, although CSTC-A improved its oversight of U.S. provided vehicles, CSTC-A did not have a system to ensure that EUM findings are addressed.

## **RECOMMENDATION**

Because CSTC-A took steps during the course of our audit to inventory ANSF vehicles and file TDRs, we are not making any recommendations addressing these matters. To enhance steps taken to improve oversight of vehicles provided by the United States, we recommend that the Commanding General, CSTC-A:

1. Establish a system to track and follow up on vehicle issues identified in EUM inspections, including status updates by the parties involved to ensure resolution of the findings.

## **COMMENTS**

CSTC-A provided written comments on a draft of this report, which are reproduced in appendix II. In its response, CSTC-A concurred with the recommendation and noted that it has instituted a process to track and follow-up on EUM findings. In addition, DSCA provided technical comments, which we have incorporated, as appropriate.

## APPENDIX I: SCOPE AND METHODOLOGY

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This report provides the results of the Office of the Special Inspector General for Afghanistan Reconstruction's (SIGAR) review of accountability of U.S.-provided vehicles to the Afghan National Security Forces (ANSF). We initiated this audit to determine how the Department of Defense (DOD) implemented vehicle tracking requirements in Afghanistan. Specifically, our objectives were to (1) determine whether the Combined Security Transition Command-Afghanistan (CSTC-A) could account for the vehicles it provided to the ANSF and (2) assess CSTC-A's oversight for the vehicles provided.

Overall, to address these objectives, we met with officials from the Defense Security Cooperation Agency (DSCA), TACOM Life Cycle Management Command (TACOM LCMC), CSTC-A, the Afghan Ministry of Defense (MOD), and the Afghan Ministry of Interior (MOI). We reviewed applicable legislation and DOD, DSCA, and CSTC-A guidance and related documents regarding asset accountability and oversight.

To determine CSTC-A's ability to account for vehicles purchased for the ANSF, we developed a random sample of vehicles provided to the ANSF. In discussions with CSTC-A, we agreed to define vehicles as equipment that is self-propelled.

- Based on data provided by TACOM LCMC, we compiled detailed information on 30,761 vehicles from Foreign Military Sales (FMS) cases for the ANSF from October 2007 to December 2010. We identified the types, quantity, and shipment dates by reviewing information provided by TACOM LCMC. For each FMS case, we compiled lists of unique item identifiers (UII) using FMS case records and shipping and receiving documentation. However, TACOM LCMC was not required to record UIIs for vehicles and did not formally begin recording UIIs for vehicles until August 2009. Nevertheless, we identified UIIs for 26,701 vehicles using a combination of receiving documentation and existing UII lists, which we assembled into a single spreadsheet.
- We selected 289 vehicles for the Afghan National Army (ANA) and 289 vehicles for the Afghan National Police (ANP), for a total of 578 vehicles. We based this selection on creating individual samples for the ANA and ANP with a 95 percent confidence interval (i.e., plus or minus 5 percentage points). This interval would contain the actual population value for 95 percent of the samples we could have drawn. The ANA projections have a margin of error of plus or minus 890 vehicles and the ANP projections have a margin of error of plus or minus 450 vehicles at the 95 percent confidence level.

We determined that the computer processed data were sufficiently reliable for the purposes of this report by verifying the UIIs in our sample of 578 vehicles with CSTC-A records and physical verification.

To determine whether CSTC-A could identify the location or disposition of a vehicle issued to the ANA or ANP, we relied on CSTC-A transfer documentation. For vehicles that had arrived in Afghanistan, but were still in U.S. possession, we physically validated that the vehicle was at the holding facility. For vehicles that were still in transit to Afghanistan, we relied on shipping reports provided by CSTC-A. To address CSTC-A's use of transportation discrepancy reports (TDR), we requested all CSTC-A TDRs submitted to the U.S. Military Surface Deployment and Distribution Command (SDDC), reviewed each TDR, and identified whether or not CSTC-A had complied with SDDC guidance.

To assess CSTC-A's oversight of the U.S. provided vehicles, we reviewed end-use monitoring (EUM) reports for the period January 2010 through March 2011. For each report, we determined whether CSTC-A met the criteria contained in its EUM standard operating procedures and whether CSTC-A

conducted routine EUM of vehicles. During our fieldwork in May 2011, CSTC-A conducted a EUM inspection at an ANA facility and walked us through the process.

We assessed internal controls over CSTC-A vehicle accountability and oversight procedures through interviews, site visits, and tests with our random sample of 578 vehicles purchased for the ANSF. The results of our assessment are included in the body of this report.

We conducted work in Washington, D.C.; TACOM LCMC in Harrison Township, Michigan; and Kabul and Mazar-e-Sharif, Afghanistan, from December 2010 to December 2011. To allow time for TACOM LCMC to gather UII information and for CSTC-A to conduct a nationwide inventory of U.S. provided vehicles, we suspended our work from January 2011 to April 2011. We conducted our work in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted under the authority of Public Law No. 110-181, as amended; the Inspector General Act of 1978; and the Inspector General Reform Act of 2008.

**APPENDIX II: COMMENTS FROM THE NATO TRAINING MISSION-AFGHANISTAN/COMBINED  
SECURITY TRANSITION COMMAND-AFGHANISTAN**

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**NTM-A/CSTC-A**

**Draft Report Response**

**SIGAR Engagement Code: SIG11002**

**ANSF Vehicle Accountability**

Response to Findings/Recommendations on DOD Improved Its Accountability for Vehicles  
Provided to the Afghan National Security Forces, but Should Follow Up on End-Use Monitoring  
Findings

**Finding/Recommendation:** Establish a system to track and follow up on vehicle issues  
identified in EUM inspections, including status updates by the parties involved to ensure  
resolution of the findings.

Concur. NTM-A/CTSC-A has put a process in place to ensure the tracking and follow-up  
resulting from EUM vehicle inspection. By order of the Commander, NTM-A/CTSC-A, the  
Afghan End Use Monitoring mission to include the responsibility for issue tracking and  
close out is delegated to the Deputy Commanding General for Support Operations,  
specifically to the Commanders, Regional Support Command.

**REVIEWED BY: (Must be an O-6 or higher)**

**COL Karen D. H. Saunders**

**Duty Title: DCOM-A G4**

**Organization: DCOM-A/DCG OPS**

**DSN: 237-9386**

**Date: 26 Dec 11**

**Signature:**



(This performance audit was conducted under the audit project code SIGAR-031A).

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